

DEC 31 '07 -10 31 AM

LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

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December 31, 2007

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
Washington, DC 20423

Dear Secretary Williams:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a secondary document, dated as of December 28, 2007. The primary document to which this is connected is recorded under Recordation No. 23529. We request that this document be recorded under Recordation No. 23529-A.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

General Electric Capital Corporation
10 Riverview Road
Danbury, CT 06810

Lessee:

RailAmerica Transportation Corporation
5300 Broken Sound Boulevard, N.W.
Boca Raton, FL 33487

A description of the equipment covered by the Memorandum of Lease Agreement consists of three GP-10 locomotives numbered CPDR 8383 and SCRF 75 and 77; one GP-16 locomotive numbered SCRF 2027; eight GP-38 locomotives numbered CORP 3820, GSWR 3837 and 3858, NECR 3859, NEKM 3860, SDIY 3861, and TNER 3862 and 3863; one GP-7 locomotive numbered TNER 2219; one GP-9 locomotive numbered CSCD 1758; two SD-9 locomotives numbered GSWR 1900 and 1901; and five SLUG locomotives numbered CORP 4165 and 4166, ISRR 4162, and MNA 4163 and 4164.

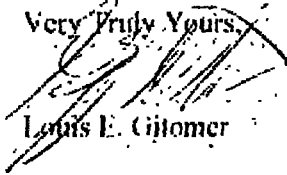
Honorable Vernon A. Williams
December 31, 2007
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A fee of \$35.00 is enclosed. Please return one copy to:

Louis E. Gitomer
Law Offices of Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between General Electric Capital Corporation, 10 Riverview Road, Danbury, CT 06810, and RailAmerica Transportation Corporation, 5300 Broken Sound Boulevard, N.W., Boca Raton, FL 33487, covering three GP-10 locomotives numbered CPDR 8383 and SCRF 75 and 77; one GP-16 locomotive numbered SCRF 2027; eight GP-38 locomotives numbered CORP 3820, GSWR 3837 and 3858, NECR 3859, NEKM 3860, SDIY 3861, and TNER 3862 and 3863; one GP-7 locomotive numbered TNER 2219; one GP-9 locomotive numbered CSCD 1758; two SD-9 locomotives numbered GSWR 1900 and 1901; and five SLUG locomotives numbered CORP 4165 and 4166, ISRR 4162, and MNA 4163 and 4164.

Very Truly Yours,


Louis E. Gitomer

Enclosure

RECORDATION NO. 23529-A FILED

DEC 31 '07 -10 31 AM

Memorandum of Lease Amendment

Between

**General Electric Capital Corporation
as Lessor**

and

**RailAmerica Transportation Corporation
as Lessee**

Dated as of December 28, 2007

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AMENDMENT

This Memorandum of Lease Amendment, made and entered into as of December 28, 2007, is by and between General Electric Capital Corporation ("Lessor"), and RailAmerica Transportation Corporation ("Lessee").

WITNESSETH:

1. Lessor and Lessee entered Schedule No. 001 and 002 to the Master Lease Agreement dated as of October 6, 2000 (the "Lease"), whereby Lessor agreed to furnish to Lessee, and Lessee agreed to lease from Lessor the Locomotives described on the Exhibit attached hereto, bearing marks and numbers as described on the attached Exhibit.

2. Lessor and Lessee entered a Memorandum of Lease Agreement to evidence the Lease for the public record that was recorded at the Surface Transportation Board on June 28, 2001 under Recordation No. 23529.

3. Lessor and Lessee have now entered that certain Lease Amendment 4122126-001 and -002 dated as of December 28, 2007 (the "Amendment"), and this Memorandum of Lease Amendment to evidence the Amendment in the public record.

4. This Memorandum of Lease Amendment may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Amendment.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed by their respective corporate officers as of the date and year first above written.

General Electric Capital Corporation
as Lessor

By: [Signature]
Name: Patricia Collins
Title: Account Manager

RailAmerica Transportation Corporation
as Lessee

By: [Signature]
Name: Jeffrey M. Bloom
Title: VP Finance & Treasurer

State of Connecticut)
County of Fairfield) ss.

On this 24th day of December, 2007, before me personally appeared Patricia Collins, to me personally known, who, being by me duly sworn, says that (s)he is Account Manager of General Electric Capital Corporation, and that (s)he is duly authorized to sign the foregoing instrument on behalf of General Electric Capital Corporation, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of General Electric Capital Corporation.

Notary Public

My commission expires:

Caroline Cacere
NOTARY PUBLIC
State of Connecticut
My Commission Expires 3/31/2011

State of Florida)
) ss.
County of Palm Beach)

On this 26 day of December, 2007, before me personally appeared J. P. Fray, Jr. to me personally known, who, being by me duly sworn, says that (s)he is V.P. FINANCIAL TR of RailAmerica, Transportation Corporation and that (s)he is duly authorized to sign the foregoing instrument on behalf of RailAmerica Transportation Corporation, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of RailAmerica Transportation Corporation.

Notary Public

My commission expires:



Sharyn Brooks
Commission # DD523113
Expires June 11, 2010

During the year - 1974-75 - 804,366-108

EXHIBIT

To

Memorandum of Lease Amendment between General Electric Capital Corporation and
RailAmerica Transportation Corporation

Locomotive Mark Number Type	Entity
CPDR 8383 GP-10	South Carolina Central Railroad Company, Inc.
SCRF 75 GP-10	South Carolina Central Railroad Company, Inc.
SCRF 77 GP-10	South Carolina Central Railroad Company, Inc.
SCRF 2027 GP-16	South Carolina Central Railroad Company, Inc.
CORP 3820 GP-38	Central Oregon & Pacific Railroad, Inc.
GSRW 3837 GP-38	Georgia Southwestern Railroad, Inc.
GSRW 3858 GP-38	Georgia Southwestern Railroad, Inc.
NECR 3859 GP-38	New England Central Railroad, Inc.
NEKM 3860 GP-38	Mid-Michigan Railroad, Inc.
SDJY 3861 GP-38	San Diego & Imperial Valley Railroad Company, Inc.
TNER 3862 GP-38	Mid-Michigan Railroad, Inc.
TNER 3863 GP-38	Mid-Michigan Railroad, Inc.
TNER 2219 GP-7	Mid-Michigan Railroad, Inc.
CSCD 1758 GP-9	The Cascade and Columbia River Railroad Company
GSRW 1900 SD-9	Georgia Southwestern Railroad, Inc.
GSRW 1901 SD-9	Georgia Southwestern Railroad, Inc.
CORP 4165 SLUG	Central Oregon & Pacific Railroad, Inc.
CORP 4166 SLUG	Central Oregon & Pacific Railroad, Inc.
ISRR 4162 SLUG	Indiana Southern Railroad, Inc.
MNA 4163 SLUG	Missouri & Northern Arkansas Railroad Company, Inc.
MNA 4164 SLUG	Missouri & Northern Arkansas Railroad Company, Inc.